

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM

GRANT AWARD NO. AT07040210

Independent Auditor's Report
and Financial Schedules

04546

For the Period
October 1, 2007 Through September 30, 2008

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

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MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

AUDIT SUMMARY

Audit Scope

We have audited the Child Abuse Treatment Program ("Program") listed below. The grant was awarded to the Marin County District Attorney's Office ("DA") by the State of California, Office of Emergency Services ("OES"). A summary of our audit is as follows:

<u>Grant Number</u>	<u>Audited Grant Period</u>	<u>Grant Award</u>	<u>Costs Claimed</u>
AT07040210	10/01/07 – 09/30/08	\$ 187,500	\$ 159,157

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B) and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to as the program statements of the DA. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (OES 201) (Exhibit D).

Our audit of these program statements covered the grant from the grant award date through the final, or most recent, quarterly OES 201 submitted to OES. The objectives of our audit were to determine:

1. The fairness of the DA's Program statements herein.
2. The adequacy of the office of the DA's internal control over financial reporting.
3. Program compliance with applicable laws and regulations.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the grantee or which require an allowability interpretation by OES. Costs recommended for disallowance are costs that we have documentary evidence beyond reasonable doubt that the grantee is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested. We noted no costs that we consider to be questioned or disallowed costs as defined above.

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

Background

The Child Abuse Treatment Program provides comprehensive direct services to underserved children, which includes children who are dependents of the court and children in the child welfare system victims of abuse, neglect, domestic violence, community violence and abduction. Furthermore, services are to be provided to children for whom similar services are not available because of lacking resources and eligibility requirements of other programs.

Significant Accounting Policies

Description of Reporting Entity

The Program statements represent the status of cash and results of operations of the DA's Program. The Program was funded by grants from OES. The accompanying Program statements present only the activities of the Program and are not intended to present the financial position and result of operation of the DA in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation - Fund Accounting

The accounts of the DA are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Basis of Accounting - Modified Accrual

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and trusts and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund's liability is incurred.

Matching Fund Requirements

The Program requires that grant recipients match 20% of the total grant expenditures.

MARIN COUNTY DISTRICT ATTORNEY

**CHILD ABUSE TREATMENT PROGRAM
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008**

Cash on Hand

There was no cash on hand at the end of the grant award period.

Grant Period

The DA was awarded \$150,000, with a required match of \$37,500, for a total budget of \$187,500 for the period from October 1, 2007 through September 30, 2008.

Exit Conference

The audit results and the audit report process were discussed with the representatives of the Marin County District Attorney on February 26, 2009. It was explained to those in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the report.

CURRENT YEAR FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

CURRENT YEAR FINDINGS

As a result of our audit test work, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the current grant period.

PRIOR YEAR FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

PRIOR YEAR FINDINGS

As a result of our audit test work, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office's ("DA") compliance with applicable laws and regulations, the following finding was identified in the prior grant period.

2007-01: Type of Match

Condition - During our audit, we noted that the match submitted was provided with resources other than what was originally budgeted and approved by the State of California, Office of Emergency Services ("OES").

Recommendation - We recommend that the DA submit budget modifications to OES in order to obtain approval of changes to the in-kind match prior to claiming reimbursement.

DA's Response - It is the policy of the Marin County District Attorney's Office to follow the Office of Emergency Services' ("OES") guidelines in the administration of OES grants. Grant modification requests are routinely submitted to obtain OES approval of proposed budget changes. In this specific instance, the required match was provided, but due to oversight, a change in part of the match from in-kind to cash match in the final quarter of the fiscal year was not pre-approved. Going forward, the District Attorney's Office will take particular care to obtain approval for any changes in the type of match provided.

Status - Implemented



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

INDEPENDENT AUDITOR'S REPORT

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures, (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office ("DA"), for the grant awarded by the State of California, Office of Emergency Services ("OES"), noted below.

Grant Number

Audit Period

AT07040210

10/01/07 – 09/30/08

The amounts included in the program statements are the responsibility of management. Our responsibility is to express an opinion on these statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Program statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Program statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Program prepared Report of Expenditures and Request for Funds ("OES 201") forms in accordance with OES requirements. The accounting practices used to prepare the OES 201s may differ in some respects from generally accepted accounting principles of the United States of America. Accordingly, the accompanying program statements, which are based in part on the OES 201, are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.



In our opinion, the program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures and the allowable costs for the grant and grant period audited.

In accordance with *Government Auditing Standards*, we have also issued our reports dated February 26, 2009 on our consideration of the DA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Uhlenberg LLP

February 26, 2009
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDTING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office ("DA") for the grant awarded by the State of California, Office of Emergency Services ("OES") noted below, and have issued our report thereon dated February 26, 2009.

Grant Number

Audit Period

AT07040210

10/01/07 – 09/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

In planning and performing our audit, we considered the DA's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the DA's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the DA's internal control over financial reporting.

The management of the Program is responsible for establishing and maintaining internal controls over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of policies and procedures of internal control components. The objectives of internal control over financial reporting are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the OES 201. Because of inherent limitations in internal control over financial reporting,



errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control over financial reporting to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant policies and procedures of internal control components in the following categories:

Accounting Controls

- Cash disbursements
- Cash receipts
- General ledger

Administrative Controls

- Financial reporting (OES 201)
- Grant budget
- Cash management

Our consideration of the internal control over financial reporting included all of the categories listed above. The purpose of our consideration of the internal control over financial reporting was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the program statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's program statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the program statements for the grant will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Uhlenberg LLP

February 26, 2009
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

State of California
Office of Emergency Services
Executive Offices Division
3650 Schriever Ave.
Mather, CA 95655

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C), of the Marin County District Attorney's Office ("DA") for the grant awarded by the State of California, Office of Emergency Services ("OES") noted below, and have issued our report thereon dated February 26, 2009.

Grant Number

Audit Period

AT07040210

10/01/07 – 09/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Compliance with laws, regulations, contracts and grants applicable to personnel services, employee benefits, travel, consulting services, and operating expenses is the responsibility of the Program. As part of obtaining reasonable assurance about whether the Program statements are free of material misstatement, we performed tests of the Program's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, the objective of our audit of the Program statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the DA complied, in all material respects, with the provisions referred to in the third paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the DA had not complied, in all material respect, with those provisions.



The DA's response to the finding identified in our audit is described in the accompanying schedule of prior year findings. We did not audit the DA's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. G. Uhlenberg LLP

February 26, 2009
Redwood City, California

EXHIBITS

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
STATUS OF CASH
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

Grant Number AT07040210

RECEIPTS

Grant Cash Received	\$ 127,325
Grantee Matched Funds	<u>31,832</u>
Total Receipts	159,157

EXPENDITURES

Grant Expenditures	<u>(159,157)</u>
Cash on hand at the end of the audit period	<u><u>\$ -</u></u>

EXHIBIT A

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

	<u>BUDGET</u>	<u>EXPENDITURES CLAIMED</u>	<u>VARIANCE</u>
<u>Grant Number AT07040210</u>			
Personnel Services	\$ 7,044	\$ 7,044	\$ -
Operating Expenses	180,456	152,113	28,343
Equipment	-	-	-
Total	<u>\$ 187,500</u>	<u>\$ 159,157</u>	<u>\$ 28,343</u> ⁽¹⁾

(1) The variance noted represents \$22,675 of unspent state grant approved funds and \$5,668 of grantee match

EXHIBIT B

MARIN COUNTY DISTRICT ATTORNEY

CHILD ABUSE TREATMENT PROGRAM
STATEMENT OF COST CLAIMED AND ACCEPTED
FOR THE PERIOD OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008

	PER EXHIBIT D	PER AUDIT		
	COSTS CLAIMED	COSTS ACCEPTED	COSTS QUESTIONED	COSTS RECOMMENDED FOR DISALLOWANCE
Grant Number AT07040210				
Personnel Services	\$ 7,044	\$ 7,044	\$ -	\$ -
Operating Expenses	152,113	152,113	-	-
Equipment	-	-	-	-
Totals	<u>\$ 159,157</u>	<u>\$ 159,157</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT C



STATE OF CALIFORNIA

FORM 201 (REV. 7/06)



GOVERNOR'S OFFICE OF EMERGENCY SERVICES

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	CHILD ABUSE TREATMENT PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	AT 0704 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	Oct 1, 2007 to Dec 31, 2007
FINAL	<input type="checkbox"/>

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	VOCA	Select from List	Select from List	Select from List	Select From List	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)	1,181					\$1,181
(B) OPERATING EXPENSES (+)	26,137					\$26,137
(C) EQUIPMENT (+)	0					\$0
CATEGORY - MATCH Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	-5,228					-\$5,228
(C) EQUIPMENT (-)	0					\$0
ADVANCE - RECOUPED Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	0					\$0
(C) EQUIPMENT (-)	0					\$0
TOTAL TO BE PAID	\$22,090	\$0	\$0	\$0	\$0	\$22,090

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		1-30-08
FINANCIAL OFFICER	Peggy Toth		1/30/08

EXHIBIT D

Print Form

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

Reset Form

STATE OF CALIFORNIA

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 7/06)

(7) CONTACT PERSON
HELEN DONAHEY
(8) PHONE NUMBER
(415) 499-6383
(9) E-MAIL ADDRESS
hdonahay@co.marin.ca.us
(10) FAX NUMBER
(415) 499-3719

(4) GRANT AWARD NUMBER
AT 0704 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER
COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD
Apr 1, 2008 to Jun 30, 2008
FINAL

(1) RECIPIENT COUNTY OF MARIN
(1) IMPLEMENTING AGENCY DISTRICT ATTORNEY
(2) PROJECT TITLE CHILD ABUSE TREATMENT PROGRAM
(3) ADDRESS
3501 CIVIC CENTER DRIVE, ROOM 130
SAN RAFAEL, CA 94903

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
VOCA	Select from List	Select from List	Select from List	Select From List	Select From List	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)	2,171					\$2,171
(B) OPERATING EXPENSES (+)	34,746					\$34,746
(C) EQUIPMENT (+)	0					\$0
CATEGORY - MATCH Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	-7,383					-\$7,383
(C) EQUIPMENT (-)	0					\$0
ADVANCE - RECOUPED Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	0					\$0
(C) EQUIPMENT (-)	0					\$0
TOTAL TO BE PAID	\$29,534	\$0	\$0	\$0	\$0	\$29,534

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell	X		Jul 29, 2008
FINANCIAL OFFICER	Peggy Toth	X 	Jul 29, 2008

EXHIBIT D



STATE OF CALIFORNIA

FORM 701 (REV. 7/06)

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	CHILD ABUSE TREATMENT PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	AT 0704 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	NOT FINAL Jul 1, 2008 to Sep 30, 2008

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	VOCA	Select from List	Select from List	Select from List	Select From List	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)	2,090					\$2,090
(B) OPERATING EXPENSES (+)	54,894					\$54,894
(C) EQUIPMENT (+)	0					\$0
CATEGORY - MATCH						
Enter Match as a negative number, i.e., -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	-11,633					-\$11,633
(C) EQUIPMENT (-)	0					\$0
ADVANCE - RECOUPED						
Enter Advance as a negative number, i.e., -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	0					\$0
(C) EQUIPMENT (-)	0					\$0
TOTAL TO BE PAID	\$45,351	\$0	\$0	\$0	\$0	\$45,351

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell	x		11-04-08
FINANCIAL OFFICER	Helen Donahey (for Peggy Toth)		Nov 4, 2008

EXHIBIT D



STATE OF CALIFORNIA

FORM 201 (REV. 7/06)

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	CHILD ABUSE TREATMENT PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	AT 0704 0210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	Jul 1, 2008 to Sep 30, 2008
	<input checked="" type="checkbox"/> FINAL

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	VOCA	Select from List	Select from List	Select from List	Select from List	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)	0					\$0
(B) OPERATING EXPENSES (+)	1,050					\$1,050
(C) EQUIPMENT (+)	0					\$0
CATEGORY - MATCH Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	-210					-\$210
(C) EQUIPMENT (-)	0					\$0
ADVANCE - RECOUPED Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	0					\$0
(B) OPERATING EXPENSES (-)	0					\$0
(C) EQUIPMENT (-)	0					\$0
TOTAL TO BE PAID	\$840	\$0	\$0	\$0	\$0	\$840

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell	KATHRYN MITCHELL		Dec 29, 2008
FINANCIAL OFFICER	Peggy Toth		Dec 29, 2008

EXHIBIT D



OFFICE OF THE DISTRICT ATTORNEY
MARIN COUNTY, CALIFORNIA

Prevention * Prosecution * Protection

Edward S. Berberian
District Attorney

Barry G. Borden
CHIEF DEPUTY DISTRICT
ATTORNEY

Kathryn D. Mitchell
CHIEF DEPUTY DISTRICT
ATTORNEY

Robert R. Guidi
CHIEF INSPECTOR

Peggy M. Toth
ADMINISTRATOR

March 24, 2009

Michael Baldwin, Chief
Local Assistance Monitoring Branch
CaLEMA
3650 Schriever Avenue
Mather, CA 95655

Re: Marin County District Attorney's Office
Audit Report for the FY 07-08 Child Abuse Treatment Program

Dear Mr. Baldwin,

Enclosed are two copies of the *Independent Auditor's Report and Financial Schedules* for Marin DA's fiscal year 2007-2008 Child Abuse Treatment Program grant.

If you should have any questions, please contact Peggy Toth, the DA Administrator, or me at (415) 499-6450.

Very truly yours,

EDWARD S. BERBERIAN
DISTRICT ATTORNEY

Helen Donahey
Administrative Services Associate
Marin County District Attorney's Office